

Exhibit C

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516-294-5465

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**FAX RECEIVED**  
**ROOM 1801B**  
*SA*

September 21, 2007

VIA FACSIMILE

212-269-5420

Thomas J. Kavalier, Esq.  
Cahill Gordon & Reindel LLP  
80 Pine Street  
New York, NY 10005-1702

RE: ABN AMRO v. National Settlement Agency, Inc., et al.  
Case No. 07-CIV-7657

Dear Mr. Kavalier:

I am in receipt of the fax that you sent to my office a few minutes ago. I tried to reach you by telephone in order to discuss it. When I called, learned from your office that you were unavailable, and I left a detailed voice mail. I am writing just to make clear that my client, Steven Leff, did not wilfully and/or contemptuously refuse to comply with any order of Judge Swain or any other court.

I was on trial through September 19, 2007 in the Southern District of New York before the Honorable Richard A. Berman in the case of United States of America v. Jeffrey Musumeci, 07 Cr. 402 (RMB). I am a sole practitioner. Following the conclusion of my trial before Judge Berman September 19, 2007, I did not return to my office until yesterday, September 20, 2007. Upon reviewing the work that accumulated during the trial, I realized for the first time today that my client's Affidavit was due on September 19, 2007.

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Additionally, there was some confusion on my part about which law firm was representing your client, and I was on the cusp of observing the high holiday of Yom Kippur. Accordingly, I apologize for my lateness in faxing the required Affidavit to you. Nevertheless, I want to assure you that the lateness was entirely my fault and, in fairness, should not be attributed to my client. I truly apologize for any inconvenience that I may have caused you. Please feel free to call me on my cell phone Saturday night or Sunday at 516-633-3121 or on Monday at my office.

Thank you.

Very truly yours,

*Michael L. Soshnick*

Michael L. Soshnick

*KS*

MLS:kad